[Mr. P. S. Gopala Pillai.]

(*b*) whether the policy of Government is one of encouraging or discouraging the sale of the same;

(*c*) whether the number of toddy and arrack shops increased this year; and

(*d*) if so, how much?

MR. A. S. DAMODARAN ASAN: (*a*) 38

(*b*) The policy is one of regulation of prices and consumption.

(*c*) Yes.

(*d*) 9 arrack shops.

MR. P. O. THOMAS: May I know what are the actual steps taken by the department in regulating this consumption of foreign liquor?

MR. A. S. DAMODARAN ASAN: There is the import duty, excise duty and then, we inspect foreign liquor shops and see whether everything is carried on according to the rule.

MR. V. I. IDICULA: ഈ ആക്ഠ് പ്രാബല്യത്തിനുമുമ്പുള്ള പ്രാക്കിനുക്കുടി ഡ്യൂട്ടി പ്രഖ്യാപിച്ചിട്ടുണ്ടോ?

MR. A. S. DAMODARAN ASAN: No, Sir.

MR. P. O. THOMAS: Sir, with reference to part (b), where it is stated that the policy is one of regulation of prices and consumption, may I know whether there is any control or regulation of prices for the sale of foreign liquor?

MR. A. S. DAMODARAN ASAN: Control means?.....

PRESIDENT: Is there any regulation of prices for the sale of foreign liquor?

MR. A. S. DAMODARAN ASAN: We have not fixed the maximum price.

MR. P. O. THOMAS: May I then take it that the answer given to part (b) is not correct?

MR. A. S. DAMODARAN ASAN: Sir, all that I said is we have not fixed a maximum price

PRESIDENT: You have fixed a minimum price?

MR. A. S. DAMODARAN ASAN: Yes, Sir.

MR. P. O. THOMAS: Sir, in answer to part (c) whether the number of toddy and arrack shops has increased this year, it is stated that there is an increase of nine arrack shops. The number of arrack shops alone is given. May I know why the number of arrack shops alone is given?

MR. A. S. DAMODARAN ASAN: There is increase only in the arrack shops. There is no increase in the number of toddy shops.

Levy of duty on betel nuts.

411. * MR. P. T. MOHAMED: Will the Government be pleased to state whether they have given any interpretation on the word "curing" in the Act that governs the levy of duty on betel nuts?

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MR. A S. DAMODARAN ASAN: Yes. Curing includes wilting, drying, fermenting and any process for rendering an unmanufactured product fit for marketing or manufacture.

MR. P. S. MOHAMED: പഴക്കാപ്പാക്ക് കൃഷിയിൽ നിന്നും പറിക്കുന്നതിനു മുമ്പ് ഡ്യൂട്ടി ചുമത്തിയിട്ടുണ്ടോ ?

MR. A. S. DAMODARAN ASAN: No, Sir; duty is levied only if it is taken to the market.

MR. P. O. THOMAS: What is the meaning of the word "wilting"?

MR. A. S. DAMODARAN ASAN: The dictionary meaning of the word is "withering" or "drooping".

MR. P. M. VARGHESE: May I know whether peeling of the rind constitutes this process ?

MR. A. S. DAMODARAN ASAN: Yes, Sir.

MR. V. I. IDICULA: പാക്കാടൻറെ തീരുവയെപ്പറ്റി കമ്പവടക്കാക്ക് സങ്കടമുണ്ടെന്ന് ഗവണ്മെൻറിന് ബോദ്ധ്യമായിട്ടുണ്ടോ ?

MR. A. S. DAMODARAN ASAN: Yes, Sir.

MR. P. S. MOHAMMED: പഴക്കാപ്പാക്ക് മാർക്കറ്റിൽ കൊണ്ടുവരുന്നതിന് ഡ്യൂട്ടി ചുമത്തുന്നതിനു മുമ്പു തന്നെ ഈടാക്കുന്നുണ്ടോ ?

MR. A. S. DAMODARAN ASAN: No, Sir; only if it is offered for sale.

MR. K. K. CHELLAPPAN PILLAI: May I know whether last year it was pointed out here that the process of wilting should not be included in the process of curing and that it would cause havoc to the people ?

MR. A. S. DAMODARAN ASAN: We have followed the Government of India rules in this matter.

PRESIDENT: Order, order. This is a matter of all-India policy. We did not want to levy this duty. We stated that it is not necessary and that it was not needed for increasing the finance of this Government. It was pointed out to the Government of India ; but they said that the policy should be uniform throughout India. We have accepted that position, but we have given special concessions in certain cases.

Customs receipt.

412. ✻ MR. P. S. NATARAJA PILLAI: Will the Government be pleased to state:

(*a*) whether there is any agency to audit the customs receipts;

(*b*) if so, which is that agency ; and

(*c*) whether there is any audit of accounts and records of customs houses at those offices or whether the audit of returns of the custom houses is done at the Commissioner's and Assistant Commissioner's offices ?

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